

IC 4-32-14

Chapter 14. State Preemption; Exemption from Taxation

IC 4-32-14-1

Authorization requirement

Sec. 1. A bingo event, charity game night, raffle, or door prize drawing is not allowed in Indiana, except those authorized by the department under this article.

As added by P.L.24-1992, SEC.55.

IC 4-32-14-2

Local taxes prohibited

Sec. 2. Local taxes, regardless of type, may not be imposed upon the operations of the department under this article or upon the sale of bingo cards, bingo boards, bingo sheets, bingo pads, pull tabs, punchboards, or tip boards under this article.

As added by P.L.24-1992, SEC.55.

IC 4-32-14-3

Local authority preempted

Sec. 3. (a) Local governmental authority concerning the following is preempted by the state under this article and IC 4-30:

(1) All matters relating to the operation of bingo events, charity game nights, raffles, and door prize drawings.

(2) All matters relating to the possession, transportation, advertising, sale, manufacture, printing, storing, or distribution of pull tabs, punchboards, or tip boards.

(b) A county, municipality, or other political subdivision of the state may not enact an ordinance relating to the department's operations authorized by this article.

As added by P.L.24-1992, SEC.55.

IC 4-32-14-4

Penalties inapplicable

Sec. 4. A state or local law providing a penalty for or restriction or prohibition against the operation of bingo events, charity game nights, raffles, or door prize drawings, or the possession, manufacture, transportation, distribution, advertising, printing, storing, or sale of bingo cards, bingo boards, bingo sheets, bingo pads, pull tabs, punchboards, or tip boards does not apply to the operation of bingo games, charity game nights, raffles, or door prize drawings under this article, or to the possession, manufacture, transportation, distribution, advertising, printing, storing, or sale of bingo cards, bingo boards, bingo sheets, bingo pads, pull tabs, punchboards, or tip boards under this article.

As added by P.L.24-1992, SEC.55.